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[Third Party Communication:

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From: [REDACTED]

Sent: Tuesday, April 21, 2015 2:29:07 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Case file

Hi . The discretion in IRC section 7803(c)(4)(A)(iv) to protect information is not applicable when the IRS is required to provide the information in connection with litigation. So you don't need to use the confidentiality questionnaires in IRM 13.1.5. But before providing any information, ask for a written statement (e-mail is fine) from the government attorney handling the litigation, detailing the name of the case, the docket number, and the specific information being sought from TAS. SBSE Counsel should not be making a blanket request – they should be able to give you some indication what it is they are looking for. And then provide them with any relevant materials once you know what they are looking for. If you encounter any difficulty with SBSE Counsel, let me know and I would be happy to talk with him/her.

Thanks.